

Worksheet F

Convert Annual Expenses to Average Daily Costs			
	A	B	C
Expenses	Actual Cost	Number of Serving Days	Average Daily Costs
1. Food			
2. Paper Supplies ^a			
3. Labor ^b			
4. Other Labor ^c			
5. Equipment ^d			
6. Overhead ^e			
7. Miscellaneous ^f			

^aPaper includes paper products used in food sales

^bLabor includes permanent full-time, part-time and substitute wages and benefits, such as FICA, health insurance and Worker's Comp

^cOther Labor includes temporary wages

^dEquipment includes large and small equipment

^eOverhead includes utilities, office expenses and sanitation service

^fMiscellaneous includes all other expenses not previously listed